

**STUDENTS' PERCEPTIONS OF THE CAUSES OF LOW  
PERFORMANCE IN PRINCIPLES OF ACCOUNTING: A  
CASE STUDY AT KOLEJ POLY-TECH MARA, BANGI**

**By  
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**Thesis Submitted to the Centre for Graduate Studies, College of Business  
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in Fulfillment of the Requirement for the Degree of Master of Business  
Administration (Accounting)**



**KOLEJ PERNIAGAAN**  
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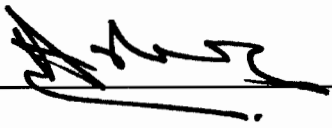
**STUDENTS' PERCEPTIONS OF THE CAUSES OF LOW PERFORMANCE IN PRINCIPLES OF ACCOUNTING: A CASE STUDY AT KOLEJ POLY-TECH MARA, BANGI**

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## **ABSTRACT (BAHASA MALAYSIA)**

Kajian ini telah dilakukan terhadap para pelajar pengurusan perniagaan di Kolej Poly-Tech Mara, Bangi. Tujuan kajian ini adalah untuk menentukan faktor-faktor utama yang menjadi halangan terhadap pencapaian pelajar dalam mata pelajaran Prinsip Perakaunan memandangkan keputusan peperiksaan bagi subjek berkenaan pada keseluruhannya agak rendah.

Bagi tujuan kajian ini, dua isu kajian telah dibina iaitu apakah halangan-halangan kepada para pelajar yang difikirkan menjadi punca kepada pencapaian yang rendah dalam subjek Prinsip Perakaunan dan adakah semua halangan tersebut boleh dikategorikan sebagai halangan utama dan sampingan.

Untuk mencapai objektif dan menjawab persoalan kajian tersebut, kaedah kuantitatif, iaitu kajian tinjaun telah digunakan. Para pelajar telah diberikan borang kajian soalselidik yang mengandungi 28 senarai halangan berserta satu soalan terbuka. Keputusan kajian menunjukkan kaedah pengajaran, khidmat nasihat dan halangan umum merupakan halangan utama kepada para pelajar. Hasil kajian ini, diharap dapat membantu para pensyarah dan pihak pengurusan kolej memahami faktor yang menjadi halangan dalam pencapaian akademik pelajar terutamanya dalam subjek Prinsip Perakaunan dan seterusnya boleh membantu mereka bagi memperbaiki mutu pengajaran dan pembelajaran. Perbandingan hasil kajian ini dengan hasil kajian lepas turut dibincangkan dalam tesis ini.

## ABSTRACT (ENGLISH)

This study has been carried out among the students in the business administration diploma programme at Kolej Poy-Tech Mara, Bangi. The objective of this study is to determine what they consider to be the major obstacles to successfully completing the required course in Principles of Accounting. It is generally agreed that the students' performance in this course is unacceptably low.

For the purpose of this study, two research issues have been developed; *what are the obstacles to the students' which are thought to be the causes of low performance in the Principles of Accounting course, and can all the obstacles listed by students be categorized as core and supplemented obstacles.*

To achieve the objective and also to answer the research issues, this dissertation employs a quantitative method i.e. – survey research. The students were offered 28 potential obstacles which might contribute to their low achievements plus one open-ended question. The study showed that the significant obstacles were the teaching technique, advising and general obstacles. This finding can hopefully be used to help the management and lecturers to understand the causes of variations in students' performance as it would assist them in developing appropriate teaching strategies conducive to the learning needs of their students. A comparison of the findings of this study and those of previous research is also discussed.

## **DEDICATION**

This dissertation is dedicated to my parents, Hj Yahaya b Mohd Taib and Hjh Fatimah Sham bt Hj Sulaiman who have provided undying love, support and encouragement. They are also constantly providing me with strength, hope, courage and determination to make me move through the final stage of this process. Their love and sacrifices have made many of my dreams come true.

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I would be failing in my duty if I do not thank my respondents who gave their valuable time and answered the survey questions with tremendous patience and understanding. I believe and hope that the data generated through the survey and the conclusions and recommendations put forth will meet the requirements of effective interventions for providing better quality services and support to the students and achieving the college's multiple objectives. Thank you very much for the endless support and confidence given by everyone. May Allah bless all who have helped me.

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# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 Introduction**

This chapter intends to give a brief picture to the flow of this dissertation and its contents. The organization of this chapter is as follows: section 1.1 presents the background of study, section 1.2 explains the problem statement, section 1.3 provides the justification of the study, section 1.4 describes the objectives of the study, section 1.5 documents the methodology, section 1.6 discusses the limitation of the study, and finally section 1.7 concludes the whole chapter.

### **1.1 Background of study**

All business students in Kolej Poly-Tech Mara, Bangi are required to take one course in Principles of Accounting. The course is designated as Principles of Accounting (ACC 115) and they are taught during the sophomore year in fully coordinated sections. The course is taught in small lecture sections ranging from 25-30 students meeting four hours a week. The textbook used in teaching the subject is Financial Accounting for Non-Accounting Students by Fatimah Abd Rauf, Amla Abu and Radziah Mahmud (2007). Three examinations including the final are given in each class during each semester. Approximately 80 percent of

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